

Corporation
Share of Stock
Trade Discount
Cash Discount
Purchase Discount
Contra Account
Cash Short/Over
Purchases Return
Purchase Allowance

Sales Return
Sales Discount
Exports
Imports

Uncollectible Accounts
Allowance Method of recording for
Uncollectible Accounts
Book Value
Book Value of Accounts Receivable
Writing off an Account

Current Assets
Plant Assets
Real Property
Personal Property
Assessed Value
Depreciation Expense
Estimated Salvage Value
Straight Line Method of Depreciation
Accumulated Depreciation
Book Value of Plant Asset
Gain/Loss on Plant Assets
Declining Balance Method of
Depreciation

Periodic Inventory
Perpetual Inventory
Inventory Record
Stock Record
Stock Ledger
FIFO/LIFO
Weighted Average
Gross Profit Method

Interest Rate of a Note
Maturity Date of a Note
Promissory Note
Creditor
Notes Payable
Interest
Maturity Value
Current Liabilities
Interest Expense
Notes Receivable
Interest Income
Dishonored Note

Accrued Revenue
Accrued Expenses
Reversing Entry
Accrued Interest Income
Accrued Interest Expense

Stockholder
Retained Earnings
Dividends
Board of Directors
Declaring a Dividend

Net Sales
Net Purchases
Statement of Stockholder's Equity
Par Value
Long Term Liabilities
Working Capital
Ratio
Current Ratio